

## **Chapter 156**

### **TAXATION**

**[HISTORY: Adopted by the Board of Selectmen of the Town of Granby as indicated in article histories. Amendments noted where applicable.]**

#### **GENERAL REFERENCES**

Payment of taxes — See Ch. 159.

#### **ARTICLE I**

##### **Exemption for Elderly and Disabled Persons**

**[Adopted 11-16-1987; amended in its entirety 4-15-1991]**

##### **§ 156-1. Purpose.**<sup>1</sup>

The purpose of this article is to provide property tax relief for residence property of the elderly and totally disabled to supplement the amount provided by the State of Connecticut in accordance with C.G.S. §§ 12-129b to 12-129d, inclusive, and §§ 12-170aa to 12-170cc, inclusive.

##### **§ 156-2. Qualifications.**

Any person who owns real property located in the Town of Granby or who is liable for the payment of taxes thereon under C.G.S. § 12-48 and occupies that property as his or her principal residence shall be entitled to tax relief in accordance with this article, provided:

##### **A. Age or disability requirement.**

- (1) Such person is 65 years of age or over; or whose spouse, living with him or her, is 65 years of age or over; or who is 60 years of age or over and the surviving spouse of a taxpayer qualified for relief under this article at the time of his or her death; or
- (2) Such person is under 65 years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security; or has not been engaged in employment covered by social security and accordingly has not qualified for benefits thereunder, but has become qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teachers' retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.

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<sup>1</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

- B. Such person or spouse has been a real property taxpayer of Granby for one year immediately preceding the receipt of tax benefits.
- C. The property for which tax relief is claimed is the principal residence of such person.

**§ 156-3. Application.**

- A. An application must be filed with the Granby Assessor annually not earlier than February 15 or later than May 15 to obtain property tax relief under this article for taxes assessed on the list of October 1 of the preceding calendar year.
- B. Prior to filing an application in accordance with this article, an application for tax relief under any state statute for which such person is eligible must be filed. If such person is not eligible for tax relief under any state statute, he or she must certify his or her ineligibility, under oath, on a form acceptable to the Assessor.

**§ 156-4. Form and amount of tax relief.**

- A. The amount of tax relief granted hereunder shall be that percentage of the tax due corresponding to the applicable qualifying income shown on the schedule hereto attached and incorporated herein. "Qualifying income" means total adjusted gross income for purposes of the federal income tax plus any other income not included in such adjusted gross income in the calendar year ending immediately preceding the date of the application for benefits under this article, except that, for any taxpayer born before 1910 who had qualified for the state Freeze Program but has been disqualified therefrom, "qualifying income" shall mean total taxable income for purposes of the federal income tax plus any other income not included in such taxable income in such calendar year. The amounts of qualifying income shown on the schedule hereto attached and incorporated herein shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in social security income as determined by the Secretary of the Office of Policy and Management pursuant to C.G.S. § 12-170aa(b)(2).
- B. Notwithstanding any provision herein to the contrary, no tax relief under this article shall be in an amount which, combined with any tax relief for which the taxpayer may be eligible in accordance with C.G.S. §§ 12-129b to 12-129d, inclusive, and 12-170aa, exceeds in the aggregate 75% of the property tax for which such taxpayer would be liable but for the benefits under this article and any of the foregoing sections of the Connecticut General Statutes.<sup>2</sup>

**§ 156-5. Death of taxpayer.**

- A. If any person entitled to the tax credit pursuant to this article dies prior to June 15, unless his or her spouse is otherwise qualified, no tax credit shall be given for the next fiscal year. If such person dies on or after June 15, the tax credit for which such person applied prior to this death shall be granted, but no additional tax credit

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<sup>2</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

shall be allowed for his or her interest in the property for any fiscal years thereafter, unless his or her spouse is otherwise qualified.

- B. If any person entitled to the tax credit pursuant to this article sells the property on which the tax credit is granted, no additional tax credit shall be allowed for his or her interest in the property for any fiscal years commencing after the date of the sale of the property, and provided further that the purchaser of such property shall pay the Town a prorated share of the tax credit as provided by § 12-81a of the Connecticut General Statutes.

**§ 156-6. Deferral as further relief for certain taxpayers.**

- A. In addition to tax relief under § 156-4 of this article, a person qualified under § 156-2 of this article who has owned and occupied the property for which the tax relief is claimed as his or her residence for a minimum continuous period of five years preceding the date of his or her application in accordance with § 156-3 of this article, may be granted a deferral of the payment of that portion of the tax levied against the property calculated in accordance with Subsection B hereof until the earlier of his or her death or the sale or transfer of the property except as otherwise provided in Subsection C hereof. Taxes so deferred, together with interest at the rate of 0.75% per month shall constitute a lien on the property until such deferred taxes become due. Interest on such taxes once due until they are paid shall be at the rate provided in the General Statutes for interest on delinquent municipal real property taxes generally.
- B. The amount of tax which may be deferred hereunder is that amount due from the taxpayer which exceeds the amount due from the taxpayer on the assessment list immediately preceding the assessment list on which he or she first qualified for relief hereunder except that no taxes deferred hereunder shall be in an amount which, combined with any tax relief for which the taxpayer may be eligible in accordance with C.G.S. §§ 1-129b to 12-129d, inclusive, and 12-170aa, and § 156-4 of this article, exceeds in the aggregate 75% of the property tax for which such taxpayer would be liable but for the benefits under this article and any of the foregoing sections of the Connecticut General Statutes.<sup>3</sup>
- C. Notwithstanding any provision herein to the contrary, the failure of the taxpayer to pay any taxes actually due when they are required to be paid shall render all taxes deferred hereunder, together with interest thereon, immediately due and payable.
- D. Notwithstanding any provision herein to the contrary, no taxpayer whose qualifying income, as defined in § 156-4 of this article, is 15 times the actual taxes due from him or her or more in any year shall be eligible for the deferral of any taxes in that year.

ARTICLE II  
**Exemption for Ambulance-Type Vehicles**  
**[Adopted 4-30-1990]**

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<sup>3</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

**§ 156-7. Creation of exemption; definitions.** <sup>4</sup>

There is hereby created, pursuant to § 12-81c of the Connecticut General Statutes, as amended, an exemption from personal property taxation for any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for payment, or any motor vehicle owned by a person with disabilities, or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person. For purposes of this article, the following terms shall have the meanings indicated:

**AMBULANCE-TYPE VEHICLE or MOTOR VEHICLE OWNED BY A PERSON WITH DISABILITIES** — Any motor vehicle specially equipped or modified in a significant way for the purpose of transporting medically incapacitated individuals, including but not limited to the inclusion of special hand controls, lifts, ramps, the equipping of stretchers or other special seating, and significant modifications to accommodate medical equipment such as oxygen or mechanical respirators.

**USED EXCLUSIVELY** — The vehicle is used and devoted primarily and inherently for the purpose of transporting medically incapacitated individuals and does not mean vehicles partly for transporting medically incapacitated individuals and partly for other purposes.

**§ 156-8. Procedure for obtaining exemption.**

- A. Any owner of any such motor vehicle used for the purposes stated above shall apply to the Assessor's Office of the Town of Granby for such personal property tax exemption. The Assessor's Office shall determine whether or not said motor vehicle has been adapted and/or modified and that it will be used exclusively for the purpose of transporting a medically incapacitated individual for no payment.
- B. Applications for such exemptions must be filed annually with the Assessor's Office no later than 30 days following the assessment date with respect to which such exemption is claimed. For vehicles purchased on or after October 2 or on or before July 31 of the assessment year for which such exemption is requested, application must be made no later than 30 days after such purchase or modifications have been made to the owner's existing vehicle.

ARTICLE III  
**Exemption for Volunteer Fire and Ambulance Personnel**  
**[Adopted 10-1-2002]**

**§ 156-9. Purpose.** <sup>5</sup>

In recognition of the benefits provided to the Town of Granby and its residents and businesses by the dedicated service of the Town's volunteer fire and ambulance

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<sup>4</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

<sup>5</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

personnel, the Town hereby establishes a tax exemption program, pursuant to C.G.S. § 12-81w, for unpaid volunteer fire and ambulance personnel on the conditions outlined below.

**§ 156-10. Eligibility.**

- A. A member in good standing of the Lost Acres Fire Department (LAFD) or the Granby Ambulance Association (GAA) who resides in the Town of Granby shall be eligible to receive an exemption of municipal taxes, as described in § 156-12 below, when he or she meets the following criteria:
  - (1) The member must not receive any remuneration, other than incidental payments or reimbursement of lost wages if called to court, from the Town for his or her service with the LAFD or GAA;
  - (2) The member must have completed one year of continuous service with the LAFD or GAA on or before October 1 of a given year in order to be eligible for a tax exemption on July 1 of the next following year; and
  - (3) The member must be certified by the Chief of the LAFD or President of the GAA to have met criteria defined by that organization as defined in § 156-11 below.
- B. The criteria defined by each organization shall be reviewed and approved by the Board of Selectmen prior to implementation. Any changes in the criteria shall likewise require Board of Selectmen approval before implementation. Criteria will be placed on file as a matter of public record in the office of the Granby Town Clerk. Said criteria are subject to annual change in accordance with § 156-10B.<sup>6</sup>

**§ 156-11. Certification.**

- A. On or before October 1 of each year, the Chief of the LAFD and the President of the GAA shall submit to the Assessor a list of the members of their respective organizations who are eligible as defined in § 156-10 above. This list shall include the address of each individual and the amount, as determined from the schedule in § 156-12 below, for which the member is eligible.
- B. The Chief of the LAFD and President of GAA shall cause such records as may be required by the Town to be maintained in order to verify members' eligibility. These records shall be available at any time during normal business hours for audit by Town staff or by persons employed by the Town for that purpose.

**§ 156-12. Exemption benefit and schedule.**

Exemption of municipally levied real property and motor vehicle taxes ("property taxes") for which the eligible member may be liable shall be granted to eligible members of the LAFD and GAA on October 1 of the year following their certification of eligibility, as defined in § 156-11 above, according to the following:

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<sup>6</sup>. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I).

- A. Maximum benefit. The maximum benefit shall be defined as an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of \$1,000,000 divided by the Town's mill rate in effect at the time of the assessment, expressed as a whole number of dollars per \$1,000 of assessed value. The maximum benefit amount may not exceed \$1,000.
- B. Benefit schedule.
  - (1) An eligible member shall receive the maximum benefit, as defined above; provided, however, that no member will be entitled to an exemption of more than the total property taxes for which he or she is liable to the Town of Granby.
  - (2) The amount listed above may be modified as described under §§ 156-14 and 156-17 below.

**§ 156-13. Retirement benefit.**

A member who has served a minimum of 20 years on active duty with either the LAFD or GAA and has left the organization in good standing after the effective date of this article shall be eligible to continue to receive the maximum benefit, as defined in § 156-12, annually for as long as he or she owns property subject to property tax in Granby and is a resident thereof. The benefit shall end at the earlier of the death of the member or the transfer of all property subject to such tax. In order to qualify for this benefit a member must complete a minimum of two years' active service after the effective date of this article. A member who is on an LAFD or GAA granted medical leave, military service with the United States, or absent due to injury where workers' compensation is invoked is considered to be in active service for the purposes of this article.

**§ 156-14. Individual maximum.**

The maximum exemption anyone person may be eligible to receive is 1 1/2 times the maximum benefit described in § 156-12 above. A person who is an eligible member of both the LAFD and GAA will not receive full separate exemptions for service in both organizations.

**§ 156-15. Years of service.**

To be eligible for exemption as described in this article, a member of the LAFD or GAA must serve continuously for the designated period outlined in § 156-12 above. Years of service shall not be deemed to be interrupted if LAFD or GAA grants medical leave, or military service leave with the United States, or by periods of absence for disability for which LAFD or GAA workers' compensation benefits are paid. Otherwise, when a person has served as a volunteer with LAFD or GAA, left such service and then returned, he or she shall not be eligible for exemption until he or she has completed one full fiscal year of service. Upon his or her completion of this year's service, his or her total years of service shall then be deemed to include the total number of years previously served plus the one year.

**§ 156-16. Application and record of exemption.**

- A. The exemption under this article shall be applied first to any real property owned by the eligible member and taxable in the Town of Granby and then against any motor vehicles so owned and taxable.
- B. The exemption under this article shall be applicable for any real property or motor vehicle of an LAFD or GAA volunteer eligible for such exemption whether such property is owned individually, jointly, or as tenant in common with one or more other persons; provided, however, that the maximum benefit may not exceed the volunteer's proportionate share of tax.
- C. The Assessor for the Town of Granby is delegated the authority to administer this program and promulgate such forms, rules and regulations consistent with this article and applicable state statutes.
- D. The Assessor of the Town of Granby shall maintain a record of all exemptions granted in accordance with this article and shall report this amount from time to time to the Board of Selectmen and Board of Finance.

**§ 156-17. Proration.**

- A. If a person is certified as being eligible for benefits, as defined in § 156-12 above, on October 1 of a given year and subsequently, prior to July 1 of the next following year, becomes ineligible, the benefit he or she would have received will be prorated for the period during which he or she was eligible.
- B. If a person receiving benefits from this article transfers, assigns, grants or otherwise conveys the property to which the exemption is applied or if that person dies, the exemption amount to which that individual would otherwise be entitled, as determined in § 156-12, shall be prorated according to state Office of Policy and Management guidelines.

**§ 156-18. Effective date.**

This article shall become effective commencing with the October 1, 2002, Grand List.

ARTICLE IV  
**Exemption for Veterans**  
**[Adopted 9-7-2004]**

**§ 156-19. Statutory authority; additional exemption.**

Pursuant to the authority of C.G.S. § 12-81f, any veteran entitled to an exemption from property tax in accordance with Subdivision 19 of C.G.S. § 12-81 and any veteran's surviving spouse entitled to an exemption from property tax in accordance with Subdivision 22 of C.G.S. § 12-81 shall be entitled to an additional exemption of \$10,000 applicable to the assessed value of property, provided such veteran's or such surviving spouse's qualifying income does not exceed the applicable maximum amount as provided under C.G.S. § 12-81l.

**§ 156-20. Application.**

Any such veteran or spouse submitting a claim for such additional exemption from property tax shall be required to file an application on a form prepared for such purpose by the Assessor by not later than the assessment date with respect to which such additional exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of § 156-21 below. Each such application shall include a copy of such veteran's or spouse's federal income tax return, or, in the event such return is not filed, such evidence relating to income as may be required by the Assessor, for the tax year of such veteran or spouse ending immediately prior to the assessment date with respect to which such additional exemption is claimed.

**§ 156-21. Presumption of qualification; duty to report disqualification.**

Any person who has submitted an application and been approved in any year for the additional exemption under § 156-19 above shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the Assessor shall notify, in writing, each person presumed to be qualified pursuant to this section. If such person has qualifying income in excess of the maximum allowed under § 156-19 above, such person shall notify the Assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the Assessor of such disqualification shall make payment to the Town in the amount of the property tax loss related to the exemption improperly taken. The failure of the Assessor to provide the written notice herein required or the failure of such person to have received such notice shall not operate to excuse such person from the obligation to report the disqualification as required herein or to pay to the Town the amount of the tax loss related to the exemption for which such person was disqualified.

**§ 156-22. Effective date.**

This article shall take effect for the assessment year commencing October 1, 2004, and subsequent years.

ARTICLE V  
**Exemption for Disabled Veterans**  
**[Adopted 9-6-2005]**

**§ 156-23. Qualifications.**

Pursuant to the authority of C.G.S. § 12-81(21)(C), the dwelling house and the lot whereupon the same is erected belonging to or held in trust for any citizen and resident of the Town of Granby occupied as his or her domicile shall be fully exempt from local property taxation if he or she is a veteran who served in the United States Army, Navy, Marine Corps, Coast Guard or Air Force and has received financial assistance for specially adapted housing, under the provisions of 38 U.S.C. § 2101, and has applied



such assistance toward the acquisition or modification of such dwelling. The exemption shall also be allowed on such housing units owned by such veteran and his or her spouse while occupying such premises as a residence and by the surviving spouse of such veteran while such spouse remains a widow or widower or upon the termination of any subsequent marriage of such spouse by dissolution, annulment or death.

**§ 156-24. Effective date.**

The exemption herein created shall be effective for persons qualifying for the same beginning on the assessment list of October 1, 2005.

**§ 156-25. Application.**

Persons must qualify for the exemption by applying for the same on a form to be provided by the Assessor and by the submission of such other evidence of qualification as the Assessor may reasonably require prior to the completion of the duties of the Assessor with respect to the grand list for which the application is initially made, namely by January 31 in the year following the date of commencement of the assessment year unless the time for the performance of the Assessor's duties with respect to the grand list for that assessment year is extended as provided by law.